



090138
Rec
by

B-11486x
12-19-77
090138

RELEASED

Examination Of Records
Of The Finance Office
Fiscal Year 1974

B-114864 ✓

House of Representatives

*BY THE COMPTROLLER GENERAL
OF THE UNITED STATES*

~~91653~~ 090138

DEC 19, 1974



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON D C 20548

B-114864

The Honorable W. Pat Jennings
Clerk of the House of Representatives

63

R Dear Mr. Jennings.

As you requested on June 7, 1974, we have examined the records of the Finance Office, House of Representatives, to verify your financial accountability as Clerk of the House at June 30, 1974.

GHS 8

ACCOUNTABILITY FOR APPROPRIATIONS AND FUNDS

The Clerk, as principal fiscal officer of the House, disburses funds appropriated for the expenses of the House, other than those appropriated for salaries and mileage of Members and for the expense allowance of the Speaker, which are disbursed by the Sergeant at Arms.

At June 30, 1974, the Clerk was accountable for unexpended funds of \$15,479,332.25. Schedule 1 shows the accountability for appropriations and funds for the fiscal year ended June 30, 1974, which is summarized as follows:

Unexpended balance, July 1, 1973	\$ 18,847,440 57
Appropriations and receipts	<u>179,863,633.43</u>
Total funds available	198,711,074.00
Expenditures and transfers	<u>183,231,741.75</u>
Unexpended balance, June 30, 1974	<u>\$ 15,479,332.25</u>

Schedule 2 shows, for each appropriation and fund, the total amounts available, the net disbursements, the transfers during fiscal year 1974, and the unexpended balance at June 30, 1974.

Disbursements for salaries

Most of the Clerk's disbursements are for salaries of Members' employees (clerk hire) and of House officers and

employees. Payrolls are prepared on the basis of appointments by the committee chairmen and by the officers and Members. A person's time and attendance is not reported to the Finance Office; the Finance Office continues to pay his salary until it receives notice of his termination from the appointing officers. The Finance Office records payroll changes resulting from appointments and terminations and increased or decreased deductions requested by employees on pay-change worksheets, which are forwarded to the Data Processing Office for payroll preparation purposes.

Payrolls for the investigative staffs of the special and select committees are certified by the chairmen of the full committees, and payrolls for House officers and employees are certified by the respective officers. Payrolls for employees of Members and of standing committees are not certified but are approved by the Clerk of the House on the basis of appointments. Payrolls for salaries charged against the Contingent Fund of the House are approved by the Chairman, Committee on House Administration.

Expenses of special and select committees

The expenses of special and select committees are authorized and limited by House resolutions. An authorization to incur expenses covers one session of the Congress, unless otherwise provided in the authorizing resolution; however, the funds for these expenses are appropriated on a fiscal-year basis. Generally, expenses are paid from the appropriation applicable to the fiscal year in which they are incurred.

Schedule 3 is a statement of authorizations and disbursements for special and select committees of the 93d Congress from January 3, 1973, to June 30, 1974. During this period authorizations amounted to \$31,037,656.94, and disbursements amounted to \$19,335,759.19, of which \$13,957,626.04 was disbursed during fiscal year 1974.

Ninety-second Congress disbursements during fiscal year 1974 for special and select committees totaled \$7,938.74 and do not appear on schedule 3.

Miscellaneous items

Appropriations for miscellaneous items of the House are available for necessary expenses not specifically provided for in other appropriations.

Schedules 4 and 5 show the appropriations and disbursements for miscellaneous items for fiscal years 1973 and 1974, summarized below.

	<u>1973</u>	<u>1974</u>
Appropriation:		
Annual appropriation	a/ \$9,500,000 00	\$8,500,000.00
Transferred to other appropriations:		
Government contributions, pursuant to		
Public Law 92-342	-100,000.00	-
Public Law 93-145	-	-545,000.00
Clerk hire, pursuant to Public Law 92-184 (H. Res. 457, Committee Orders #3 and #5)	-300,000.00	-
Salaries of officers and employees, pursuant to Public Law 93-245 (H. Res. 342)	-	<u>-113,500.00</u>
Amount available	<u>9,100,000.00</u>	<u>7,841,500 00</u>
Total funds disbursed:		
Fiscal year 1973	5,276,948 59	-
Fiscal year 1974	<u>1,120,929 76</u>	<u>6,221,827.02</u>
Total	<u>6,397,878.35</u>	<u>6,221,827.02</u>
Unexpended balance, June 30, 1974	<u>\$2,702,121.65</u>	<u>\$1,619,672.98</u>

a/ Includes supplemental appropriation (Public Law 93-50, July 1, 1973).

SCOPE OF EXAMINATION

Our examination included a review of Federal laws relating to payments of salaries and other expenses of the House, a test of financial transactions, a review of selected payrolls and vouchers, and such other auditing procedures as we considered appropriate.

OPINION ON FINANCIAL STATEMENTS

We prepared the accompanying financial statements from the Finance Office records which, in accordance with long-standing procedures, were maintained on a cash basis.

In our opinion the accompanying financial statements (schs. 1 through 5), which were prepared on a basis consistent with that of the preceding year and in accordance with the accounting practice described above, present fairly the accountability of the Clerk of the House for appropriated and other funds at June 30, 1974, and the status of the individual appropriations and other funds at that date.

- - - -

We are sending a copy of this report today to the Chairman of the Committee on House Administration.

Sincerely yours,



Comptroller General
of the United States

THE FINANCE OFFICE
 HOUSE OF REPRESENTATIVES
 STATEMENT OF ACCOUNTABILITY
 FOR APPROPRIATIONS AND OTHER FUNDS
 FISCAL YEAR ENDED JUNE 30, 1974

UNEXPENDED BALANCE, JULY 1, 1973			\$ 18,847,440 57
APPROPRIATIONS AND RECEIPTS			
Current appropriations		\$175,828,600 00	
Revolving fund receipts:			
House Restaurant Revolving Fund	\$2,471,656 62		
House Recording Studio	141,282 72		
House Stationery Revolving Fund	1,046,810 03		
House Beauty Shop Revolving Fund	236,184 15		
House Barber Shop Suspense Account	52,997 25		
Records and Registration Suspense Account	<u>6,118 14</u>	3,955,048 91	
Miscellaneous receipts to be deposited in the general fund of the Treasury			56,984 52
Funds transferred from the Department of State		<u>23,000 00</u>	<u>179,863,633 43</u>
Total funds available			198,711,074 00
EXPENDITURES AND TRANSFERS			
Disbursements for salaries and other expenses less refunds and canceled checks		176,410,528 73	
Transfers			
Lapsed appropriations transferred to general fund of the Treasury	6,759,294 78		
Deposited in general fund of the Treasury	56,984 52		
Funds returned to Department of State	<u>4,933 72</u>	<u>6,821,213 02</u>	<u>183,231,741 75</u>
UNEXPENDED BALANCE, JUNE 30, 1974			<u>\$ 15,479,332 25</u>

BEST DOCUMENT AVAILABLE

SCHEDULE 2

THE FINANCE OFFICE HOUSE OF REPRESENTATIVES
STATEMENT OF APPROPRIATIONS AND OTHER FUNDS FISCAL YEAR ENDED JUNE 30 1974

Fund symbol	Purpose	Fiscal Year	Funds available (note a)	Net disbursements	Transfers (note b)	Unexpended balance June 30, 1974
0020410	Salaries--officers and employees	1972	\$ 1 728 088 21	-	\$1 728 088 21	\$ -
0030410	do	1973	1 623 209 16	227 119 73	-	1 396 089 93
0040410	do	1974	27 376 649 00	26 320 058 26	-	1 056 581 74
0020415	Clerk hire Members Delegates and Resident Commissioner	1972	1 268 384 29	(151 89)	1 268 536 18	-
0030415	do	1973	12 660 50	(1 554 35)	-	14 214 85
0040415	do	1974	74 777 500 00	73 973 004 13	-	804 495 87
0020425	Attending physician	1972	371 84	-	371 84	-
0030425	do	1973	21 060 51	17 012 25	-	4 048 26
0040425	do	1974	97 700 00	93 609 50	-	4 090 50
0020431	Miscellaneous items	1972	1 869 881 00	97 008 43	1 772 872 57	-
0030431	do	1973	3 923 051 41	1 120 929 76	-	2 702 121 65
0040431	do	1974	7 841 500 00	6 221 827 02	-	1 619 672 98
0020432	Reporting of hearings	1972	95 079 40	-	95 078 40	-
0030432	do	1973	161 934 51	63 161 95	-	98 772 56
0040432	do	1974	422 500 00	295 274 55	-	127 225 45
0020433	Special and select committees	1972	1 609 839 15	292 63	1 609 546 52	-
0030433	do	1973	1 891 158 12	262 139 81	-	1 629 018 31
0040433	do	1974	14 919 990 00	13 703 132 34	-	1 216 857 66
0020434	Telephone and telegraph	1972	25 228 21	24 511 34	716 87	-
0030434	do	1973	512 454 98	511 298 36	-	1 156 52
0040434	do	1974	6 000 000 00	4 481 803 08	-	1 518 196 92
0020435	Revision of the laws	1972	4 560 50	-	4 560 50	-
0030435	do	1973	3 980 00	-	-	3 980 00
0040435	do	1974	39 980 00	25 798 12	-	14 181 88
0020436	Government contributions	1972	8 483 99	-	8 483 99	-
0030436	do	1973	40 871 50	-	-	40 871 50
0040436	do	1974	6 802 460 00	6 801 905 81	-	554 19
0020439	Postage stamps (note c)	1972	5 686 31	-	5 686 31	-
0030439	do (note d)	1973	118 710 59	214 936 06	-	3 774 53
0040439	do (note e)	1974	419 330 00	211 188 19	-	208 141 81
0020441	Furniture	1972	336 62	-	336 62	-
0030441	do	1973	199 091 23	198 658 55	-	432 68
0040441	do	1974	733 000 00	487 626 42	-	24 373 58
0020460	Joint Committee on Internal Revenue Taxation	1972	32 335 87	-	32 385 7	-
0030460	do	1973	94 156 93	2 887 83	-	91 269 10
0040460	do	1974	1 021 180 00	968 685 63	-	52 494 37
0020463	Joint Committee on Defense Production	1972	7 138 95	503 54	6 635 41	-
0030463	do	1973	(503 54)	(503 54)	-	-
0040463	do	1974	152 105 00	146 005 76	-	6 099 24
0020465	Joint Committee on Congressional Operations	1972	165 947 70	450 00	165 497 70	-
0030465	do	1973	102 084 34	12 154 82	-	89 929 52
0040465	do	1974	573 290 00	421 750 93	-	151 539 07
0020470	Speaker s automobile	1972	2 207 53	-	2 207 53	-
0030470	do	1973	2 557 98	587 65	-	1,970 33
0040470	do	1974	20 175 00	17 183 00	-	2 992 00
0020471	Majority Leader s automobile	1972	1 133 03	-	1 133 03	-
0030471	do	1973	1 092 05	561 58	-	530 47
0040471	do	1974	20 175 00	17 841 08	-	2 333 92
0020472	Minority Leader s automobile	1972	1 005 90	-	1 005 90	-
0030472	do	1973	899 55	714 66	-	184 89
0040472	do	1974	20 175 00	16 933 15	-	3 241 85
0020474	Capitol Police Board	1972	52 537 14	-	52 537 14	-
0030474	do	1973	488 408 85	488 408 85	-	-
0040474	do	1974	1 214 255 00	803 336 35	-	410 918 65
0020476	Uniforms and equipment--Capitol Police	1972	892 06	527 87	364 19	-
0030476	do	1973	66 271 22	55 442 94	-	10 828 28
0040476	do	1974	304 295 00	210 904 21	-	93 390 79
0020499	Statement of appropriations	1972	3 250 00	-	3 250 00	-
0030499	do	1973	6 500 00	-	-	6 500 00
0040499	do	1974	6 500 00	-	-	6 500 00
0013904	Consolidated Working Fund	1971	3 806 46	-	3 806 46	-
0023904	do	1972	1 127 26	-	1 127 26	-
0033904	do	1973	23 900 00	12 636 40	-	11 263 60
0043904	do	1974	15 000 00	2 300 00	-	12 700 00
0040820	Education of pages	1974	161 100 00	143 964 00	-	17 136 00
002/30825	Official mail costs	1972/3	1 107 496 00	1 107 496 00	-	-
003/40825	do	1973/4	30 500 000 00	30 499 874 99	-	125 01
00X0437	Preparation of new edition of the U S Code	No year	168 059 63	63 561 33	-	104 498 30
00X0442	D C Code	do	168 737 65	22 938 87	-	145 798 78
00X0490	Portrait of Speaker	do	6 500 00	6 500 00	-	-
00X4003	House Restaurant Revolving Fund	do	2 645 161 28	f/2 467 215 76	-	177 945 52
00X4004	House Recording Studio Revolving Fund	do	337 295 77	f/35 348 01	-	301 947 76
00X4006	House Beauty Shop Revolving Fund	do	260 032 74	f/235 467 71	-	24,565 03
00X0440	Stationery Revolving Fund	do	4 233 868 74	f/3 214 796 67	-	1 019 072 07
00X6875A	House Barber Shop Suspense Account	do	93 688 56	f/83 463 13	-	10,225 43
00X6875B	Records and Registration Suspense Account	do	13 478 90	f/-	-	13 478 90
	Miscellaneous receipts					
	Surplus sales		621 96	-	621 96	-
	Sale of transcript of hearings		67 50	-	67 50	-
	Interest on tax refund		3 55	-	3 55	-
	Profits from House Beauty Shop Revolving Fund		6 000 00	-	6 000 00	-
	Transfer of balance of House Barber Shops as of December 31 1973 to U S Treasury		50 291 51	-	50,291 51	-
			<u>\$198 711 074 00</u>	<u>\$176 410 528 73</u>	<u>\$6,821,213 02</u>	<u>\$15,479,332 25</u>

a/ Includes transfers between appropriations and funds

b/ Consists of \$6 759 294 78 of lapsed appropriations \$56 984 52 of miscellaneous receipts and \$4 933 72 of Funds returned to the Department of State

c/ The 1972 postage allowance expired January 3 1973

d/ The 1973 postage allowance expired January 3 1974

e/ The 1974 postage allowance will expire January 3 1975

f/ Represents only gross disbursements for the revolving funds since repayments are included in funds available

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES

STATEMENT OF AUTHORIZATIONS AND DISBURSEMENTS
FOR SPECIAL AND SELECT COMMITTEES, 93d CONGRESS
JANUARY 3, 1973, THROUGH JUNE 30, 1974

Parent committee	Authorizations			Disbursements			Unexpended balance June 30, 1974
	First session	Second session	Total	January 3- June 30, 1973	Fiscal year 1974	Total	
Agriculture	\$ 150,000 00	\$ 150,000 00	\$ 300,000 00	\$ 45,370 47	\$ 133,979 51	\$ 179,349 98	\$ 120,650 02
Armed Services	225,000 00	150,000 00	375,000 00	72,797 36	117,846 91	190,644 27	184,355 73
Banking and Currency	1,226,300 00	912,000 00	2,138,300 00	397,089 65	1,039,070 31	1,436,159 96	702,140 04
Campaign Expenditures Select Committee on Committees	45,000 00	-	45,000 00	39,262 76	2,599 39	41,862 15	3,137 85
Crime	1,500,000 00	-	1,500,000 00	121,842 41	440,741 81	562,584 22	937,415 78
District of Columbia	331,160 20	-	331,160 20	263,163 31	10,110 38	273,273 69	57,886 51
Education and Labor	275,000 00	275,000 00	550,000 00	77,991 96	351,882 85	429,874 81	120,125 19
Foreign Affairs	1,660,000 00	1,180,000 00	2,840,000 00	556,707 67	1,279,421 20	1,836,128 87	1,003,871 13
Government Operations	607,500 00	561,235 00	1,168,735 00	230,538 02	502,448 32	732,986 34	435,748 66
House Administration	1,219,700 00	891,300 00	2,111,000 00	430,442 30	1,015,458 23	1,445,900 53	665,099 47
House Restaurant	2,850,000 00	2,720,000 00	5,570,000 00	845,830 47	2,485,723 97	3,331,554 44	2,238,445 56
Interior and Insular Affairs	33,500 00	34,500 00	68,000 00	14,819 64	29,963 73	44,783 37	23,216 63
Internal Security	694,000 00	802,000 00	1,496,000 00	188,024 88	667,001 19	855,026 07	640,973 93
Interstate and Foreign Commerce	475,000 00	475,000 00	950,000 00	232,901 38	424,670 19	657,571 57	292,428.43
Judiciary	1,180,000 00	639,000 00	1,819,000 00	384,639 96	869,791 45	1,254,431 41	564,568 59
Merchant Marine and Fisheries	1,606,217 75	979,000 00	2,585,217 75	210,608 84	1,601,699 47	1,812,308 31	772,909 44
Post Office and Civil Service	291,500 00	203,000 00	494,500 00	89,137 30	227,420 70	316,558 00	177,942 00
Public Works	638,000 00	535,500 00	1,173,500 00	230,886 10	520,020 23	750,906 33	422,593 67
Rules	1,519,700 00	1,394,480 00	2,914,180 00	477,208 25	1,204,527 27	1,681,735 52	1,232,444 48
Science and Astronautics	5,000 00	-	5,000 00	1,239 36	2,301 55	3,540 91	1,459 09
Small Business	380,000 00	400,000 00	780,000 00	157,594 35	362,533 85	520,128 20	259,871 80
Standards of Official Conduct	563,000 00	431,000 00	994,000 00	221,575 81	465,936 04	687,511 85	306,488 15
Veterans' Affairs	25,000 00	-	25,000 00	1,024 83	7,313 17	8,338 00	16,662 00
Ways and Means	150,000 00	120,000 00	270,000 00	48,625 58	113,040.53	161,666 11	108,333 89
Funerals	125,000 00	395,000 00	520,000 00	31,075 23	75,795 06	106,870 29	413,129 71
	7,735 26	6,328 73	14,063 99	7,735 26	6,328 73	14,063 99	-
Total	\$17,783,313.21	\$13,254,343 73	\$31,037,656 94	\$5,378,133 15	\$13,957,626 04	\$19,335,759 19	\$11,701,897 75

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
SCHEDULE OF MISCELLANEOUS ITEMS
CONTINGENT EXPENSES OF THE HOUSE
FISCAL YEAR 1973 APPROPRIATIONS

	<u>Fiscal year ended June 30</u>		
	<u>1973</u>	<u>1974</u>	<u>Total</u>
FUNDS AVAILABLE			
Appropriations			a/\$9,500,000 00
Transferred to Government contributions			-100,000 00
Clerk hire			<u>-300,000 00</u>
Total funds available			<u>9,100,000 00</u>
FUNDS DISBURSED			
Supplies and materials	\$ 586,965 64	\$ 30,577 26	617,542 90
Equipment	1,321,147 23	514,508 29	1,835,655 52
Equipment maintenance	37,142 60	6,574 63	43,717 23
Gratuities	391,507 32	6,724 64	398,231 96
Salaries (H Res)	368,752 59	4,572 36	373,324 95
Interparliamentary receptions	850 83	29 70	880 53
Contested elections	-	-	-
Rental of district office space	668,528 19	78,597 46	747,125 65
Official expenses of Members, outside the District of Columbia	362,421 44	137,549 20	499,970 64
District office telephone expenses	434,696 09	176,025 88	610,721 97
Members' transportation expenses	925,259 08	148,491 08	1,073,750 16
Employees' transportation expenses	<u>179,677 58</u>	<u>17,279 26</u>	<u>196,956 84</u>
Total funds disbursed	<u>\$5,276,948 59</u>	<u>\$1,120,929 76</u>	<u>6,397,878 35</u>
UNEXPENDED BALANCE, JUNE 30, 1974			<u>\$2,702,121 65</u>

a/ \$8,500,000 appropriated under Public Law 92-342, July 10, 1972, and \$1,000,000 appropriated under Public Law 93-50, July 1, 1973

THE FINANCE OFFICE
HOUSE OF REPRESENTATIVES
SCHEDULE OF MISCELLANEOUS ITEMS
CONTINGENT EXPENSES OF THE HOUSE
FISCAL YEAR 1974 APPROPRIATIONS

	<u>Fiscal year ended June 30, 1974</u>
FUNDS AVAILABLE:	
Appropriations	a/ \$8,500,000.00
Transferred to:	
Salaries--officers and employees	-113,500.00
Government contributions	<u>-545,000.00</u>
Total funds available	<u>7,841,500.00</u>
FUNDS DISBURSED:	
Supplies and materials	823,369.02
Equipment	1,631,553.78
Equipment maintenance	58,666.21
Gratuities	171,341.71
Salaries (H. Res.)	389,460.16
Interparliamentary receptions	4,514.79
Contested elections	-
Rental of district office space	851,056.47
Official expenses of Members, outside the District of Columbia	532,056.06
District office telephone expenses	525,838.24
Members' transportation expenses	1,062,678.06
Employees' transportation expenses	171,280.93
Net shortage in House Finance Office disbursing fund	<u>11.59</u>
Total funds disbursed	<u>6,221,827.02</u>
UNEXPENDED BALANCE, JUNE 30, 1974	<u>\$1,619,672.98</u>

a/ \$8,500,000 appropriated under Public Law 93-145, November 1, 1973.